Office of Chief Counsel Internal Revenue Service

memorandum

CC:LM:NR:DEN:POSTF-127364-02 PJSewell

date: May 28, 2002

to: John Pippinger, Team Manager, LMSB 1424

Attn: Ralph Lopez

from: Area Counsel

(Natural Resources: Houston)

subject: Request for LMSB Division Counsel Assistance - Consent to Extend the Statute of Limitations

	Inc.
EIN:	

We have written this memorandum in response to your request for assistance dated May 15, 2002 regarding a statute extension for the and taxable years. Simultaneously with the issuance of this advice to you, we will be sending it to the National Office for a ten day review under the Non-Docketed Significant Advice program. Please wait until this review is completed before acting on this advice. This memorandum should not be cited as precedent.

DISCLOSURE STATEMENT

This writing may contain privileged information. Any unauthorized disclosure of this writing may have an adverse affect on privileges, such as the attorney-client privilege. If disclosure becomes necessary, please contact this office for our views.

ISSUE

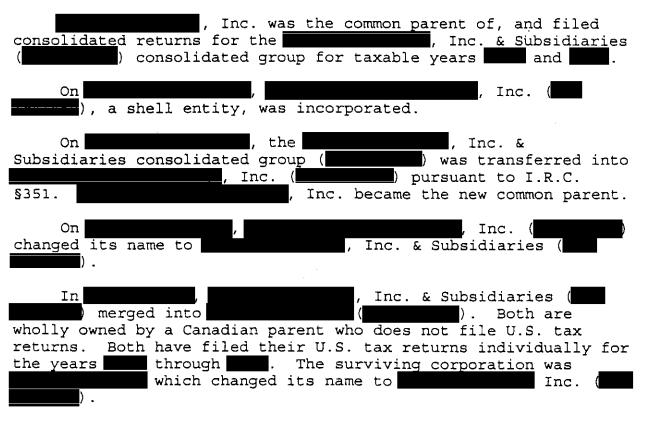
Who is the proper party to execute Form 872, Consent to Extend the Time to Assess Tax, for , Inc. & Subsidiaries consolidated group for the and taxable years?

CONCLUSION

Inc. is the proper party to execute the Form 872 as successor to the taxpayer's initial successor.

FACTS

I have relied on the facts set out in this memorandum for my opinion in this case. If you believe that I should consider additional facts, you should notify me as this could change my opinion.



LEGAL DISCUSSION

For the liabilities of the taxpayer's consolidate	ated	grou	ıp
	, Inc	:. &	
Subsidiaries (), formerly known as			
, Inc., is the successor corporation.			
Inc. (), formerly known as			
successor corporation to the successor to the taxpay		As	such,
the consent should be prepared and executed as follo	ows:		
taran da antara da a			

			Inc.	`					y known	as	
			, succ	cessor	in	inter	rest	to			
,	Inc.	&	Subsid	diarie	s (),	formerly	k	nown

as			,	Inc.,	successo	r in	interest
to	,	Inc.	&	Subsid	diaries ()

At the bottom of the Form 872, you should add:

"This is with respect to the federal income tax liabilities of the tax years ending December 31, and December 31, "

With regard to the address to be used on the Form 872, you should use the current address of the successor Inc., not the address of the original processor Inc., not the address of the original processor Inc., and Inc. & Subsidiaries shown on the returns for tax years Inc. & See IRM 25.6.22.5.4.

If you have any questions on this matter, please call me at (303) 844-2214 ext. 224.

DAVID J. MUNGO Associate Area Counsel (LMSB)

By:
PAMELA J. SEWELL
Attorney (LMSB)